

This is a non-binding convenience translation of our Special Terms and Conditions for Crypto Assets – Businesses. In the event of discrepancies between the English and German versions, the German version is legally binding.

SPECIAL TERMS AND CONDITIONS FOR CRYPTO ASSETS – Businesses

1. General Provisions

- 1.1. For all contracts concerning services related to crypto assets (see Section 3.), which Enzinger Steuerberatung GmbH (hereinafter referred to as the "Service Provider") concludes with a contracting party (hereinafter referred to as the "Client"), these Special Terms and Conditions for Crypto Assets (hereinafter referred to as "STC") shall apply in addition to the General Terms and Conditions for Certified Public Accountants (AAB, version 2018) as agreed between the Client and the Service Provider. In case of contradictions between the STC and the AAB, the provisions of the STC shall prevail over those of the AAB. Deviations from this rule shall only apply if they have been expressly agreed in writing between the Client and the Service Provider. These STC apply only subsidiarily to the specific engagement agreement concluded between the parties.
- 1.2. These STC shall also apply to all future data processing services related to crypto assets (see Section 3.) with the Client, even if they are not expressly agreed again.
- 1.3. The Client's general terms and conditions, sales terms, or any other contractual conditions, including those referenced in offers or other correspondence from the Client, shall not form part of the contract with the Service Provider, unless the Service Provider has explicitly agreed to them in writing in advance. If, in an individual case, deviations from these terms are expressly agreed upon in writing, such deviations shall apply exclusively to that specific transaction.
- 1.4. The current version of these STC can be viewed, accessed, and downloaded at any time on the websites questr.io or crypto-tax.at.

2. Definitions

- 2.1. **„Crypto Assets“:** A crypto asset is a type of financial asset that is based on cryptography and distributed ledger technology (DLT) or similar technologies.
- 2.2. **„Crypto Tax Tool“:** A **crypto tax tool** is software in the form of a web application or app that collects and processes transactions involving crypto assets to generate a tax report. The input of raw data into the crypto tax tool may vary depending on the tool in use and may be performed through API integration, CSV file imports from cryptocurrency exchanges, crypto platforms, or wallet providers used by the Client.

- 2.3. **„questr-Transaction-Report (QTR)“:** A **QTR** is a feedback report prepared by the Service Provider following a sample-based review of datasets after the input of raw data into the crypto tax tool. The Service Provider evaluates the quality of crypto transaction data in the crypto tax tool using sample-based checks and applying selected qualitative and quantitative criteria. The QTR report provides feedback and recommendations on how the data quality can be improved. The QTR assesses the criteria of accuracy, completeness, and clarity. It may subsequently be used for further analytical conclusions.
- 2.4. **„Proof of Source of Funds“:** A **Proof of Source of Funds** is a legally required document that financial service providers (e.g., banks, virtual currency service providers pursuant to § 2 Z 22 FM-GwG) must obtain from clients under § 6(1) Z 4 FM-GwG to verify the source of funds, including both legal tender and crypto assets.

3. **Services Related to Crypto Assets**

The scope of the engagement for data processing, data review, and Proof of Source of Funds is generally determined by the written engagement agreement between the Client and the Service Provider and includes the following services:

3.1. **Data Processing and Data Review for Crypto Transaction Data**

3.1.1. **Input of Raw Data into the Crypto Tax Tool**

Based on the raw data provided by the Client, the Service Provider is responsible for entering the raw data into a crypto tax tool provided by the Client. Alternatively, the Service Provider may create an account in a crypto tax tool on behalf of the Client and input the raw data into it. The Service Provider can only perform sample-based checks to verify whether raw data from API connections, CSV files from cryptocurrency exchanges, crypto platforms, or wallet providers has been correctly and completely imported into the crypto tax tool. Any software errors on the part of the crypto tax tool provider, cryptocurrency exchanges, crypto platforms, or wallet providers fall outside the responsibility of the Service Provider. The Service Provider assumes no responsibility or liability for such errors.

3.1.2. **Data Review ("questr-Transaction-Report")**

After the input of raw data, and if explicitly commissioned by the Client, the Service Provider may perform certain sample-based verification procedures regarding the accuracy, completeness, and clarity of the data. The questr-Transaction-Report (QTR) provides an assessment of the data processing quality within the crypto tax tool based on sample checks and analytical procedures applied to the data submitted by the Client. A complete and exhaustive review of all data is not part of the engagement. The Service

Provider evaluates data quality using sample-based checks and applying selected qualitative and quantitative criteria within the dataset. The QTR report provides feedback and recommendations on how the data quality can be improved. The QTR assesses the criteria of accuracy, completeness, and clarity. It may subsequently be used for further analytical conclusions.

3.2. Proof of Source of Funds

- 3.2.1. The Client provides the Service Provider with documents and information regarding the source of their funds. Based on these documents and statements provided by the Client (e.g., income tax assessments, land register extracts, etc.), the Service Provider prepares a written Proof of Source of Funds, upon engagement by the Client. The Proof of Source of Funds is created exclusively in the interest of the Client (= report recipient) and serves as an informational basis for the Client. The Service Provider explicitly states that the Proof of Source of Funds is reviewed only for plausibility based on the documents submitted by the Client. A verification of the accuracy of the Client's submitted documents is explicitly excluded. The Service Provider assumes no guarantee that the underlying data and the conducted plausibility review are suitable or sufficient for the intended purpose of the Client. The Proof of Source of Funds consists primarily of factual findings. Where possible, the Service Provider may draw preliminary, non-binding conclusions based on these findings, which the Client must verify. The Service Provider does not provide assurances or confirmations. The Client alone is responsible for forwarding the Proof of Source of Funds to financial service providers (e.g., banks, virtual currency service providers pursuant to § 2 Z 22 FM-GwG, etc.). The Service Provider assumes no responsibility or liability towards financial service providers (e.g., banks, virtual currency service providers pursuant to § 2 Z 22 FM-GwG, etc.).
- 3.2.2. A prerequisite for the preparation of a Proof of Source of Funds is the proper and complete processing of crypto transaction data in a crypto tax tool. If the data processing is not properly or fully completed, the Service Provider cannot prepare the Proof of Source of Funds.
- 3.2.3. If the Client does not have data processing completed in a crypto tax tool, or if the existing data processing is unsuitable, deficient, or incomplete, the Service Provider will perform the data processing (see Section 3.1.1.), provided that the Client separately engages the Service Provider for this task. The Client must provide all necessary information to the Service Provider for this purpose.
- 3.2.4. If the Client already considers their data processing in a crypto tax tool to be complete and accurate, the Service Provider will nevertheless conduct a data review ("QTR," see Section 3.1.2.). If, in the course of the data review ("QTR," see Section 3.1.2.), it is determined that the data processing is incomplete or deficient, the Service Provider will perform the documentation and data processing in the crypto tax tool (see Section 3.1.1.), provided that the Client separately engages the Service Provider for this task.

The Client must provide all necessary information to the Service Provider for this purpose.

3.3. Online Consultation for Crypto Tax Tools and Proof of Source of Funds

- 3.3.1. The Service Provider offers short and confidential online consultations (30/60 minutes) via the website questr.io on the topics of crypto tax tools and Proof of Source of Funds. Such online consultations do not include any services as defined in Sections 3.1 and 3.2 and under no circumstances do they constitute tax advisory services related to crypto assets.
- 3.3.2. The Service Provider is entitled to engage qualified employees and other agents (subcontractors) for the performance of the engagement, as well as to have the engagement carried out by a licensed professional substitute. For the purposes of these terms, employees refer to all individuals who support the Service Provider in its business activities on a regular or ongoing basis, regardless of the legal nature of their contractual relationship.
- 3.3.3. The Service Provider shall exclusively consider Austrian law in the provision of its services. Foreign law shall only be taken into account if expressly agreed in writing.
- 3.3.4. If the legal framework or the crypto tax tool changes after the final written or oral professional statement has been provided, the Service Provider is not obligated to inform the Client of such changes or any resulting consequences. This also applies to completed parts of an engagement.
- 3.3.5. The Client is responsible for ensuring that the data provided to the Service Provider may be processed within the scope of service delivery. In this regard, the Client must comply with all applicable legal provisions, particularly but not limited to data protection and labor law regulations.

4. Prices

- 4.1. All prices are stated in euros (EUR).
- 4.2. All prices are based on the assumption that services can be performed continuously, without obstruction, and without interruption. Any additional costs arising from delays or interruptions in the continuous workflow, caused by the Client or third parties attributable to the Client, shall be invoiced separately to the Client.
- 4.3. For services subject to VAT, the Client must provide the Service Provider with its VAT Identification Number (UID Number). If the Client fails to provide, provides an incorrect UID Number, or misuses the UID Number, the Client shall be liable to the Service

Provider—without prejudice to further claims—for the payment of Austrian VAT at the statutory rate.

The Service Provider is entitled to increase prices if, due to circumstances beyond its control, wages and salaries increase due to statutory or collective bargaining adjustments, or if there is an increase in energy costs, transportation costs, or taxes affecting the Service Provider after the submission of an offer by the Service Provider or the acceptance of an offer by the Client. Any such increase shall correspond to the actual cost increase incurred by the Service Provider but shall only apply to the extent that it directly affects the cost of fulfilling the Client's engagement.

- 4.4. If the use of the crypto tax tool incurs additional costs for the Service Provider, the Service Provider is entitled to invoice these costs to the Client.
- 4.5. The agreed hourly rates shall be adjusted annually at the beginning of the year based on the Consumer Price Index 2020, as published by Statistik Austria, or any subsequent index replacing it. The reference value shall be the index figure calculated for the month in which this contractual relationship was concluded. The new hourly rate, calculated based on the adjustment, shall be rounded up to the nearest full euro.
- 4.6. Any additional price increases, not arising from Section 4.5, shall be communicated to the Client in a timely manner via individually addressed written notice (including by email, if applicable), specifying the circumstances, reasons for the price increase, and resulting changes.

5. Default Interest, Payment Terms

- 5.1. In the event of payment default by the Client, the statutory default interest applicable to commercial transactions shall apply. The assertion of additional claims, particularly damages, remains unaffected.
- 5.2. Furthermore, in the event of payment default, the Client agrees to reimburse the Service Provider for reminder and collection expenses, provided that such costs are necessary for appropriate legal enforcement.
- 5.3. In the event of payment default by the Client, the Service Provider is further entitled to immediately invoice and declare due all services and partial services rendered under this contract and any other agreements concluded with the Client. The Service Provider is not obligated to provide further services until the outstanding amount has been settled (right of retention) and is entitled to request advance payment or security or, after setting a reasonable grace period, to withdraw from the contract. The Client's obligation to pay compensation remains unaffected.
- 5.4. If payment in installments has been agreed upon, the Service Provider reserves the right to demand immediate payment of the entire remaining balance (acceleration

clause) in the event of non-timely payment of any installment or ancillary charges.

The Client is not entitled to offset its own claims against claims of the Service Provider, unless such claims have been acknowledged in writing by the Service Provider or have been legally established by a court.

- 5.5. Any discounts, reductions, or rebates granted by the Service Provider shall be retroactively forfeited in full for the entire contract if the Client defaults on any payment, whether for partial, final, or any other invoice.
- 5.6. The application of discounts is subject to explicit prior written agreement and remains valid only if it has not been forfeited as outlined above. A discount deduction from the final invoice is only permissible if all previous partial invoices have been paid on time.
- 5.7. Unauthorized price deductions by the Client shall retroactively void all discounts and other price reductions granted for the entire contract or partial services.
- 5.8. The Service Provider is entitled to demand immediate payment and to carry out any outstanding deliveries and services only against advance payment or the provision of security, as soon as circumstances become known that are likely to significantly reduce the Client's creditworthiness and thereby endanger the Client's payment of outstanding claims under the respective contractual relationship.

6. Service Delivery / Changes to Deadlines

- 6.1. Unless an explicitly binding deadline for service delivery has been agreed upon with the Client, any service delivery deadlines shall be non-binding and shall always be understood as an estimated service delivery date. The Service Provider shall, however, make every effort to adhere to such non-binding deadlines.
- 6.2. The Service Provider is entitled to reschedule agreed service deadlines or extend deadlines for service delivery if meeting such deadlines becomes impossible or unreasonably difficult for reasons beyond the Service Provider's control. This applies particularly in cases of labor disputes, fire, war, strikes, pandemics, environmental disasters, and in cases where such unforeseen obstacles and circumstances occur at the Service Provider's subcontractors or agents.

7. Client's Duty to Provide Information

If, during the review or processing of the submitted data, the Client has failed to disclose significant risks, and such risks materialize, the Service Provider shall not be liable for any resulting damages.

8. Liability

- 8.1.** All liability provisions apply to all disputes arising in connection with the contractual relationship, regardless of the legal basis. The Service Provider shall only be liable for damages arising from the contractual relationship (including its termination) in cases of willful misconduct or gross negligence. Liability for minor negligence as well as other forms of gross negligence is excluded (except for personal injury). This exclusion of liability applies correspondingly to the liability for actions of third parties engaged by the Service Provider for the fulfillment of its contractual obligations.
- 8.2.** The Client is solely responsible for the completeness and accuracy of the data entered into the crypto tax tool and/or submitted to the Service Provider. If an incorrect tax base or tax assessment results from incomplete and/or inaccurate data, the Service Provider's liability for such miscalculations is explicitly excluded.
- 8.3.** Regardless of the cause and legal basis of the damage, the Service Provider's liability is limited to the coverage amount of its professional liability insurance or, if the damage is not covered by such insurance, to 50% of the fee under the respective contract. In the case of an ongoing engagement, liability is limited to a maximum of 50% of the annual fee under the respective contract for the year in which the damage occurred.
- 8.4.** The limitation of liability applies to each individual case of damage. A single case of damage includes all consequences of a breach of duty, regardless of whether the damages occurred in one or multiple consecutive years. Any acts or omissions based on the same or a similar source of error shall be considered a single breach of duty if the matters involved are legally and economically related. A single damage event remains one case of damage, even if it results from multiple breaches of duty.
- 8.5.** The Service Provider shall not be liable for indirect damages, lost profits, loss of interest, missed savings, consequential damages, financial losses, claims from third parties, or loss of data and programs, including their recovery, unless the damage or defect is due to willful misconduct or gross negligence.
- 8.6.** Any claim for damages must be asserted in court within six months from the date on which the claimant became aware of the damage, but no later than three years from the date on which the (primary) damage occurred as a result of the event giving rise to the claim. Otherwise, the claim shall be forfeited.
- 8.7.** The above exclusions and limitations of liability apply equally to the employees and other agents of the Service Provider.
- 8.8.** The burden of proof for the existence and extent of damages lies with the Client.
- 8.9.** The Client must immediately inform the Service Provider of any damage incidents and must provide all necessary documents and data required by the Service Provider for

review.

9. Engagements, Works

- 9.1.** All provisions in the “General Terms and Conditions” (AAB) of Enzinger Steuerberatung GmbH that refer to “engagements” or “works” shall apply accordingly to the services described in Section **Error! Reference source not found..**

10. Final Provisions

- 10.1.** If any provision of these STC is or becomes null, unenforceable, and/or invalid, this shall not affect the validity, enforceability, or applicability of the STC in its entirety. In the event of the invalidity of an individual provision, such provision shall be replaced by a legally valid provision that most closely reflects the intended purpose. The same applies to gaps within these STC.
- 10.2.** Amendments to the STC shall be communicated to Clients and shall be deemed agreed upon unless the Client objects in writing within 14 days. The Client will be expressly informed in the notification that silence shall be considered consent.
- 10.3.** The contract, its execution, and any claims arising from it shall be governed exclusively by Austrian law, to the exclusion of its conflict-of-law rules. The application of the United Nations Convention on Contracts for the International Sale of Goods (CISG) is expressly excluded.